

GAS SERVICE AGREEMENT

THIS GAS SERVICE AGREEMENT (this "Agreement") is entered into this 25th day of April, 2000, by and between Kentucky-Ohio Gas Acquisition Corporation ("KOG"), a Delaware corporation, and Sipple Brick, Inc. ("Sipple Brick"), a Kentucky corporation. KOG and Sipple Brick are sometimes hereinafter referred to as, individually, the "Party" and, collectively, the "Parties".

RECITALS

WHEREAS, KOG is a natural gas utility regulated by the Kentucky Public Service Commission;

WHEREAS, Sipple Brick is an industrial user of natural gas located within the service territory of KOG; and

WHEREAS, Sipple Brick desires to procure from KOG, and KOG desires to provide to Sipple Brick, natural gas service, subject to the terms and conditions of this Agreement.

NOW, THEREFORE, for and in consideration of the covenants, agreements, terms, provisions and conditions hereinafter set forth and other good and valuable consideration, the receipt, sufficiency and adequacy of which the Parties hereby acknowledge, intending to be legally bound, the Parties agree as follows:

1. Gas Service. Subject to the terms and conditions of this Agreement, KOG hereby agrees to deliver or sell, on an as-available basis, and Sipple Brick agrees to receive or purchase, the natural gas required by Sipple Brick at its Cline Plant up to 420 MMBtu per day ("Sipple Brick's Requirements") during the term of this Agreement. The quantities of natural gas delivered or sold by KOG, and received or purchased by Sipple Brick, pursuant to this Agreement shall be those quantities of natural gas either (a) purchased by Sipple Brick from, and delivered to KOG by, third-party suppliers ("Sipple Brick's Third Party Gas"), and (b) to the extent that the Sipple Brick's Third Party Gas does not satisfy Sipple Brick's Requirements, produced by KOG from its own wells or purchased by KOG from its third-parties suppliers.

2. Delivery Point. The "Delivery Point" for natural gas delivered or sold by KOG pursuant to this Agreement shall be at the outlet side of the natural gas meter owned by KOG at Sipple Brick's facilities located on State Route 5, Boyd County, Kentucky.

3. Quality. The natural gas delivered or sold by KOG pursuant to this Agreement shall be of pipeline quality.

4. Measurement. The natural gas delivered or sold by KOG pursuant to this Agreement shall be measured by KOG's meter located just upstream of the Delivery Point.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUN 11 2000

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

5. Price. For the natural gas service provided by KOG to Sipple Brick pursuant to this Agreement, the following charges shall be due from Sipple Brick each month: (a) for Sipple Brick's Requirements, \$0.45 per MCF, plus 2.0% of Sipple Brick's Requirements times the Tennessee Index Price for the month; plus (b)(i) for those quantities, if any, of Sipple Brick's Requirements in excess of Sipple Brick's Third Party Gas, such excess quantity times the Tennessee Index Price for the month during which such excess occurred, or (ii) for those quantities, if any, of Sipple Brick's Third Party Gas in excess of Sipple Brick's Requirements, such excess quantity times the amount set forth in clause (x) of the Tennessee Index Price for the month during which such excess occurred. For the purpose of this Agreement, "Tennessee Index Price" means the sum of (x) the greater of (i) the Tennessee Gas Pipeline Zone 1 price for the applicable month as reported in "Inside FERC," or (ii) the Tennessee Gas Pipeline Cashout Price for the applicable month, plus (y) the maximum firm transportation rate set forth in the tariff of Tennessee Gas Pipeline for transportation service from Tennessee Gas Pipeline Zone 1 to the KOG city-gate. In addition to the price specified in this Section 5, Sipple Brick shall pay any sales and use taxes which may be applicable to the natural gas service provided by KOG pursuant to this Agreement.

6. Billing and Payment. For the charges set forth in Section 5(a) hereof, KOG shall bill Sipple Brick each month and Sipple Brick shall make payment to KOG no later than 10 days after receipt of KOG's monthly invoice. For the charges set forth in Section 5(b) hereof, KOG shall bill Sipple Brick quarterly and Sipple Brick shall make payment to KOG no later than 10 days after receipt of KOG's quarterly invoice. In the event that payment of any invoiced amount is not received within 10 days of receipt of the invoice by Sipple Brick, interest on the overdue amount shall accrue at the rate of 1.5% per month until the date payment is received by KOG. In the event any invoice is not paid by Sipple Brick within thirty (30) days after receipt of the invoice by Sipple Brick, KOG may (reserving cumulatively all other remedies and rights under this Agreement and otherwise available at law and equity) at its sole option and discretion, and without prior notice to Sipple Brick, terminate this Agreement without any further obligation or liability to Sipple Brick.

7. Term. This Agreement shall be effective on the date it is approved by the Kentucky Public Service Commission and have a primary term ending December 31, 2000, and shall be renewed year to year thereafter until either Party delivers written notice of termination to the other Party at 90 days prior to the end of the primary or any renewal term.

8. Warranty; Limitation on Liability. Sipple Brick warrants that it has good and merchantable title to all of Sipple Brick's Third Party Gas delivered to KOG and that the same is free and clear of all taxes, liens and encumbrances and shall indemnify and save KOG harmless from any and all claims in respect of the title to Sipple Brick's Third Party Gas. Similarly, KOG warrants that it has good and merchantable title to all natural gas delivered or sold by KOG to Sipple Brick and shall indemnify and save Sipple Brick harmless from any and all claims in respect of the title to such natural gas. Neither Party shall be liable to the other Party for any consequential, special, incidental, multiple, exemplary or punitive damages for performance or non-performance under this Agreement or for any actions undertaken in connection with or related to this Agreement, including without limitation damage claims based on causes of action for breach of contract, tort or any other theory of recovery. Nor shall either Party be liable to the

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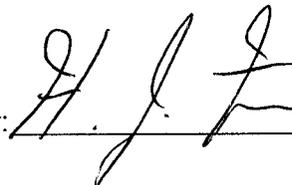
other Party for any claim of lost profits, whether such claim of lost profits is categorized under this Agreement as indirect, direct or consequential damages or whatever theory of recovery.

9. Force Majeure. To the extent, if any, that either Party is prevented, in whole or in part, from performing any of its obligations hereunder due to reasons of Force Majeure, such obligations (other than the obligation to make monetary payments as required under this Agreement) shall be suspended during the pendency of such event of Force Majeure. For the purpose of this Agreement, "Force Majeure" shall mean an event not anticipated as of the execution of this Agreement which is not within the reasonable control of the Party claiming suspension (the "Claiming Party"), and which by the exercise of due diligence the Claiming Party is unable to overcome or to obtain, or cause to be obtained, a commercially reasonable substitute therefor, and may include, but is not restricted to acts of God; act of public enemy; war; lightning; fire; violent storm; explosion; civil disturbance; public riot; labor dispute; environmental catastrophe; inability to obtain government permits, materials or similar events or occurrences; breakages of machinery or lines of pipe; labor shortage; sabotage; and action or restraint by public or governmental authority including without limitation the Kentucky Public Service Commission; and other events, whether enumerated above or not, which wholly or partially prevent the delivery, storage or sale of natural gas.

10. Miscellaneous. This Agreement represents the entire agreement of the Parties with respect to its subject matter and may only be modified by the written agreement of both Parties hereto. Neither this Agreement nor any rights hereunder may be assigned by either Party. This Agreement shall be governed and construed in accordance with the laws of the Commonwealth of Kentucky.

IN WITNESS WHEREOF, the Parties have duly executed and delivered this Agreement as of the day and year first above written.

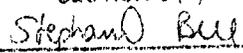
**KENTUCKY-OHIO GAS ACQUISITION
CORPORATION**

By:  PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SIPPLE BRICK, INC.

JUN 11 2000

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)

By:  BY: 
SECRETARY OF THE COMMISSION